Gold (Control) Appellate Tribunal during the last three years;

(b) the number of cases in which penalty has been struck down alongwith the amount exceeding one crore involved in those cases; and

*(e)* whether Government have examined such cases in the light of earlier direction given by the Supreme Court regarding waiving of penalty by the Tribunal and if so, the details thereof and Government's reaction thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M.R. JANARTHA-NAN): (a) Sir, the figures are as follows:

| Year | No. of cases disposed of |
|---|---|
| 1995 | 9,981 |
| 1996 | 17,073 |
| 1997 | 19,343 |
| 1998 (up to September) | 12,767 |

(b) Penalty was struck down in 1549 cases during the financial years 1995-96, 1996-97 and 1997-98. In three cases the penalty struck down was more than one crore of rupees and the total amount of penalty struck down Rs. 8,15,50,904/- in these cases.

(c) Government examines decisions of the Tribunal, including in regard to waiving of penalties, in the light of the relavant provisions of the existing law and case laws.

**Standardisation of Accounts of Board/ Autonomous Bodies**

2546. SHRI K. RAHMAN KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether Government are aware that some of the Boards, Autonomous bodies etc. which are not incorporated under the Companies Act are not following proper accounting procedure, and there is no uniformity;

(b) whether Government would consider requesting the CAG to prepare proper accounting standards, audit and disclosures of accounts in consultation with Institute of Chartered Accountants of India for these Boards and Corporations;

(c) whether Government are aware that the Committee on Papers Laid on the Tablc of Rajya Sabha has also recommended for standardisation of the accounts of these bodies; and

(d) if so, what action has been taken in this regard?

THE MINISTER OF FINANCE (SHRI YASHWANT SINHA): (a) to (d) The matter is under consideration and a statement will be laid on the table of the House.

**Kapoor Committee Recommendations on Small Sector Industries**

2547. DR. B.B. DUTTA: Will the Minister of FINANCE be pleased to state:

(a) whether Government propose to implement the recommendations of Kapoor Committee relating to delivery of credit to Small Sector Industries;

(b) if so, the details thereof;

(c) whether the Reserve Bank of India has issued any guidelines to commercial Banks in this regard; and

(d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M.R. JANARTHA-NAN): (a) to (d) Reserve Bank of India (RBI) had appointed a committee under the Chairmanship of Shri S.L. Kapur, former Secretary, Department of Small Scale . Industries and Agro and Rural Industries, Government of India to look into verious problems regarding credit fly